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**THE INFLUENCE'S ANALYSIS OF DEFERRED TAX EXPENSE,
CURRENT TAX AND DISCRETIONARY ACCRUAL TOWARDS
EARNINGS MANAGEMENT (SURVEY IN MANUFACTURED
COMPANY REGISTERED AT INDONESIA STOCK
EXCHANGE IN THE PERIOD OF 2014-2018**

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MUSLIM MARPAUNG

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BAYU TRI CAHYA

MUHAMMAD KURNIAWAN

TAHUN 2021

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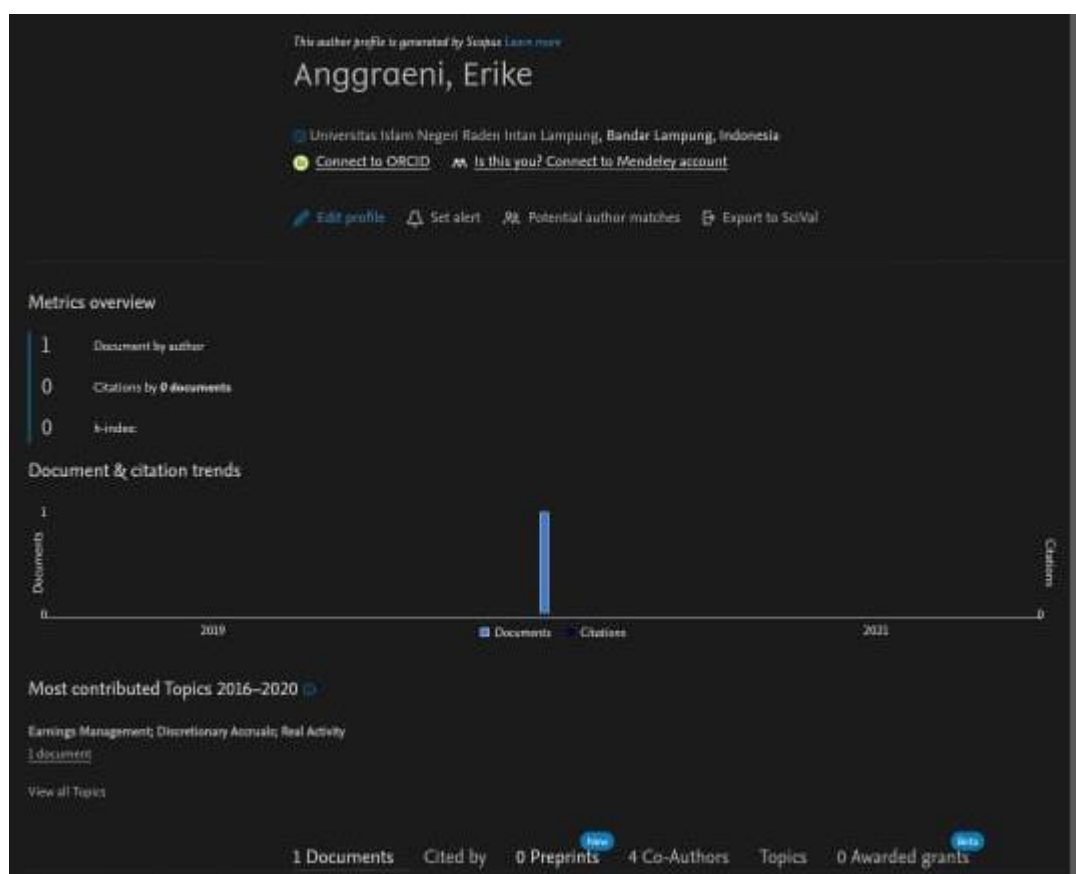
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Erike Anggraeni, Muslim Marpaung, Ersi Sisianto, Bayu Tri Cahya and Muhammad Kurniawan

Abstract

The study aims to provide an overview of the influence of deferred tax expense, current tax and discretionary accruals to earnings management towards Earnings Management where it was caused by the temporary differences between accounting income and taxable profit. In this PSAK, there is a statement paragraph that can provide freedom of management in determining an earning in deferred tax of the difference between accounting standard and tax regulations in the amount of deferred tax payable related to accounting income in a current period or a current fiscal year. The amount of current tax is same with tax expense in SPT. The type of a method of this study is quantitative. Based on the hipotesis testing, it can be concluded that deferred tax expense and discretionary accruals have a significant positive influence toward earnings management while

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